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April 28, 2008

Commissioner Deena Lesser
Great Neck Water Pollution Control District
236 East Shore Road,
Great Neck, NY 11023

Dear Deena:

At a Reach Out America meeting, you claimed that the Great Neck Water Pollution Control District imposes lower taxes than the County sewer districts. Given the relatively small size of the GNWPCD compared to the County sewer operations I did not believe this to be the case. In fact, I was pretty sure that it was the other way around and GNWPCD taxes are higher than County sewer taxes. To resolve the issue I asked you to send over your analysis, which I have now received.

Unfortunately, the average homeowner in the GNWPCD pays more in sewer taxes than the average homeowner in every single community served by Nassau County on your list. To understand what sewer taxes cost homeowners, you have to compare what the owner of an average value home would pay to what the owner of an average value Great Neck home would pay. I have am sending you that information on a chart and the results speak for themselves. Let me explain why the sewer tax bills are higher in the Great Neck Water Pollution Control District even though the tax rates are lower.

Your analysis showed that a homeowner in the GNWPCD paid less than a County homeowner with the **SAME ASSESSMENT**, but as we all know, you can't buy a house in Great Neck for what they go for in other parts of the County. You compared a home in Baldwin with a fair market value of \$455,600 to a home in Great Neck with the same fair market value. The average home in the GNWPCD had a fair market value of \$950,127 in 2007. The average home in Baldwin had a fair market value of \$405,018. When you compare a Baldwin home with a \$455,600 fair market value to a Great Neck home with the same value, you are comparing a higher than average value home in Baldwin to a much lower than average value home in Great Neck. Of course that Great Neck homeowner is going to pay low taxes because his or her home is less than half the value of the

average Great Neck home. And of course the Baldwin homeowner will be paying higher taxes than usual for Baldwin since his or her home is above the average value for that district.

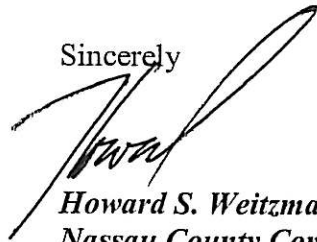
Going down your list of communities, the average Great Neck district homeowner pays \$358 for sewage collection and disposal. The average Roslyn homeowner pays \$298 for collection and disposal, the average Syosset homeowner pays \$280, and the average Westbury homeowner pays \$218. The amount of savings for resident in the listed communities compared to what the average GNWPCD homeowner pays can be significant – it is as much as \$230 a year in Uniondale, where the average tax is only \$128 – and is sometimes small - the average homeowner in Hewlett saves only \$22 a year over our taxpayers. But in every community on your list, average homeowners pay less than our average homeowners in Great Neck for sewage collection and disposal service.

What your analysis does show is that should the GNWPCD decide to consolidate its operations with the county in the future, our residents would see an increase in taxes if they paid the existing County rates. However, there is no reason to think that Great Neck residents would pay the County tax rate. The County has shown flexibility in the past in establishing zones of assessments to allow different tax rates in different areas, solving the inequities that could be caused by consolidation with a unified tax rate. I would certainly argue for separate tax rates for the Great Neck Water Pollution Control District should such a consolidation ever come about.

Much has been written about the relative costs and potential cost savings surrounding specific consolidations. I have not expressed an opinion concerning sewage on the Great Neck peninsula. I do believe, however, that references to the cost to homeowners of the GNWPCD should be accurate.

I would be more than happy to answer any questions you or your Board might have on this subject. Our analysis is enclosed with this letter.

Sincerely



Howard S. Weitzman
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Nassau County Comptroller

Enclosure

C: Hon. Tom Suozzi, County Executive
Hon. Jon Kaiman, Supervisor, Town of North Hempstead
Hon. Ralph J. Kreitzman, Mayor of Village of Great Neck
Board of Great Neck Water Pollution Control District

HSW:GMcG

GREAT NECK WATER POLLUTION CONTROL DISTRICT **2007 SEWERAGE COST COMPARISON TO NASSAU COUNTY**

Community	Average Assessed Value	Average Fair Market Value	Total Tax Rate	Average Tax Per Parcel	Savings per parcel over Great Neck taxes	Percentage Savings over Great Neck taxes
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Great Neck	2,375	950,127	15.086	\$358.34		
Baldwin	1,013	405,018	21.301	\$215.68	\$142.66	39.8%
Bellmore	1,082	432,729	22.706	\$245.64	\$112.70	31.5%
Carle Place	1,071	428,232	17.684	\$189.32	\$169.02	47.2%
East Meadow	1,038	415,236	22.723	\$235.89	\$122.46	34.2%
Elmont	1,045	417,994	15.883	\$165.97	\$192.37	53.7%
Farmingdale	992	396,674	24.608	\$244.03	\$114.31	31.9%
Franklin Square	1,061	424,593	16.862	\$178.99	\$179.35	50.1%
Hewlett	1,650	659,958	20.343	\$335.64	\$22.70	6.3%
Inwood	830	332,021	39.464	\$327.57	\$30.77	8.6%
Jericho	1,277	510,966	23.778	\$303.74	\$54.60	15.2%
Levittown	924	369,679	23.046	\$212.99	\$145.35	40.6%
Massapequa	1,123	449,167	20.374	\$228.78	\$129.56	36.2%
Merrick	1,370	548,063	18.329	\$251.14	\$107.20	29.9%
New Hyde Park	1,365	545,826	15.086	\$205.86	\$152.48	42.6%
Oceanside	1,072	428,866	20.238	\$216.98	\$141.36	39.4%
Plainview	1,426	570,249	21.428	\$305.48	\$52.86	14.8%
Roslyn	1,677	670,922	17.799	\$298.54	\$59.80	16.7%
Seaford	1,078	431,365	22.732	\$245.14	\$113.20	31.6%
Seaford	1,533	613,357	20.751	\$318.19	\$40.15	11.2%
Syosset	1,370	548,063	23.045	\$315.75	\$42.59	11.9%
Uniondale	744	297,513	17.224	\$128.11	\$230.23	64.2%
Valley Stream	931	372,514	18.374	\$171.11	\$187.23	52.2%
Westbury	1,087	434,726	20.079	\$218.22	\$140.12	39.1%
Woodmere	1,650	659,958	20.343	\$335.64	\$22.70	6.3%